STATE OF IOWA

DEPARTMENT OF COMMERCE

UTILITIES BOARD

IN RE:

U S WEST COMMUNICATIONS, INC., AND CITIZENS TELECOMMUNICATIONS COMPANY OF IOWA DOCKET NO. SPU-99-31

ORDER GRANTING REQUEST TO MODIFY MAY 5, 2000, ORDER

(Issued February 21, 2001)

On November 9, 1999, U S WEST Communications, Inc., n/k/a Qwest
Corporation (Qwest), and Citizens Telecommunications Company of Iowa (Citizens
Iowa) filed a joint application with the Utilities Board (Board) for approval of
reorganization, discontinuance of service, and transfer of certificates, pursuant to
Iowa Code §§ 476.77, 476.20, and 476.29. The Board docketed the joint application
and on May 5, 2000, issued an "Order Approving Partial Settlement Agreement, Not
Disapproving Proposed Reorganization, Authorizing Transfer of Certificate, Allowing
Discontinuance of Service, Waiving 199 IAC 18.2, Designating as Eligible
Telecommunications Carrier and Permitting Adoption of Price Plan" (the May 5, 2000,
Order). The May 5, 2000, order authorized the acquisition by Citizens Iowa of certain
properties being sold by Qwest.

On January 19, 2001, Citizens Iowa filed a request for modification of the May 5, 2000, order to permit the acquisition of the Qwest property by Citizens

Telecommunications Company of Iowa, LLC (Citizens LLC), rather than Citizens

Iowa. Both Citizens Iowa and Citizens LLC are wholly-owned subsidiaries of Citizens

Communications Company. Citizens Iowa states that Citizens LLC will operate in the same fashion and under the same terms and conditions as previously represented to the Board for Citizens Iowa.

Citizens Iowa states that the change is occasioned by tax requirements of the Internal Revenue Service, in order to conform to that agency's requirements for like-kind exchanges. Citizens Iowa further states that it is authorized to state that the Consumer Advocate Division of the Department of Justice has no objection to the granting of this request.

The Board will grant the request to substitute Citizens LLC for Citizens Iowa for all purposes in connection with this docket.

IT IS THEREFORE ORDERED:

The "Request For Modification" Of Order filed by Citizens

Telecommunications Company of Iowa on January 19, 2001, is granted.

UTILITIES BOARD

	/s/ Allan T. Thoms
ATTEST:	/s/ Susan J. Frye
/s/ Judi K. Cooper Acting Executive Secretary	/s/ Diane Munns

Dated at Des Moines, Iowa, this 21st day of February, 2001.